

COMMONWEALTH OF VIRGINIA  
LEASE ACCOUNTING SYSTEM

Revised - 01 April 1991

LEASE TRANSACTION PACKAGE

1 of 3

GENERAL LEASE INFORMATION

Note: No Batch Header needed. Forms LAS 1, 2, 3 must be stapled together.

ACTION CODE:            A=ADD            R=RENEW            C=CHANGE (Correction)            ☐AGENCY NUMBER: (3 Numeric Characters)            AGENCY NAME: (Up to 21 Characters) INPUT FISCAL YEAR: (Current Fiscal Year End - June 30<sup>th</sup>) (YYYY)            /  — 

CIRCLE: LESSEE            or            LESSOR            CIRCLE: LEASE            OR            SUBLEASE

PAYMENT IS CHARGED/CREDITED (Circle) TO (CARS) FUND:  and PROGRAM: LAS FUND DESCRIPTION:  LAS FUND/DIVISION NUMBER: LEASE NUMBER: (1 to 4 Numeric Characters)            

LEASE DESCRIPTION: (Up to 35 Alpha/Numeric Characters)

BEGINNING-INCEPTION/RENEWAL (1<sup>st</sup> Payment) DATE: (MM-YYYY)  — ENDING (Last Payment) DATE: (MM-YYYY)  — TIMING OF PAYMENT: (Due at) B=BEGINNING E=END (of Payment Period) 

CATEGORY TYPE: (Circle Number)

01-LAND	11-LAND	-	TRANSFER OF OWNERSHIP
02-LAND & BUILDING	12-LAND & BUILDING	-	TRANSFER OF OWNERSHIP
<sup>a</sup> 03-BUILDING	<sup>b</sup> 13-BUILDING	-	TRANSFER OF OWNERSHIP
04-PART OF BUILDING	<sup>c</sup> 14-PART OF BUILDING	-	TRANSFER OF OWNERSHIP
05-EQUIPMENT	15-EQUIPMENT	-	TRANSFER OF OWNERSHIP

<sup>a</sup> ☐ Check if mobile/temporary building or part of multiple building complex, and use Text 'C' only, or not checked, use Category 02, or explain.<sup>b</sup> ..... If Text 'A' or 'B' is YES, use Category 12 instead of 13, or explain.... Explain:   
(a,b,c) 

IF CATEGORY 02 (Land &amp; Building) COMPLETE THE FOLLOWING:

Note: If Renewal, adjust from original to current Fair Market Value.

CURRENT FAIR MARKET VALUE OF BUILDING	=	<input type="text"/>	(BV)
CURRENT FAIR MARKET VALUE OF LAND	=	<input type="text"/>	(LV)
TOTAL FAIR MARKET VALUE	=	<input type="text"/>	(TV)
PERCENT LAND OF TOTAL (LV/TVX100=%)	=	<input type="text"/>	%
IS LAND EQUAL TO OR GREATER THAN 25% OF THE TOTAL FAIR VALUE? <input type="text"/>			

Note: If YES, DOA will determine if lease is "Split" Capital/Operating lease